

**FARMLAND PRESERVATION CREDIT PROGRAM  
AND FARMLAND TAX RELIEF PROGRAM 2004**

Approximately \$27.5 million in direct benefits was distributed to Wisconsin farmers in 2004 through the Farmland Preservation Credit Program and the Farmland Tax Relief Credit Program.

About 19,500 farmers claimed Farmland Preservation Credits amounting to \$14.4 million, and 55,000 farmers received Farmland Tax Relief Credits totaling \$13.1 million. The credits are paid through the state income tax or as a cash refund if the credit exceeds income tax due. The Farmland Preservation Credit Farmland and the Farmland Tax Relief Credit may not exceed 95% of the property taxes accrued on the farm.

The goals of the Farmland Preservation Credit Program are twofold: to preserve Wisconsin farmland by means of local land use planning and soil conservation practices and to provide property tax relief to farmland owners. To qualify for the credit, farmland must be 35 acres or more and zoned for exclusive agricultural use or be subject to a preservation agreement between the farmland owner and the state. About 80% of the claims are for land meeting the zoning criteria and 20% are for land covered by agreements. In addition, all participants must comply with soil and water conservation standards set by the state Land Conservation Board.

Farmland Preservation Credits averaged \$721 per claimant, equal to 21% of claimants' average property tax bills. Approximately 36% of farm owners with 35 acres or more claimed Farmland Preservation Credits in 2004.

Table 1 shows statistics on participation in the program by county. The largest total credit payments were in Columbia, Dane, Dodge, Fond du Lac, Iowa, and Jefferson counties.

The Farmland Tax Relief Credit Program provides direct benefits to all farmland owners with 35 or more acres. The credit is computed as a percentage of up to \$10,000 of property taxes, with the maximum credit at \$1,500. The Department of Revenue annually determines the credit percentage so that expenditures on the credit for all claimants (individual and corporate) is \$15 million, adjusted for expenditures in excess of, or less than, this amount in the prior fiscal year. The 2003 credit (for tax year 2002) equaled 30% of the first \$10,000 of 2002 property taxes and averaged \$422. The 2003 credit rate was much higher than in previous years because use value assessment sharply reduced property taxes on farmland. The 2004 credit is set at 15%. Table 2 shows statistics on participation in the Farmland Tax Relief Program by county.

Data in both tables are shown for the county in which the claimant lives, which may not be the same as the county in which the farmland is located.

**TABLE 1**  
**FARMLAND PRESERVATION CREDIT BY COUNTY, 2004**  
**(2003 Property Tax Year)**

County	Number Of Claims	Amount Of Credit (\$)	Average Credit (\$)	Participation Rate (1) (%)
ADAMS	30	\$23,148	\$772	14%
ASHLAND	10	5,390	539	14
BARRON	385	341,903	888	37
BAYFIELD	28	29,612	1,058	23
BROWN	754	449,068	596	68
BUFFALO	211	196,210	930	26
BURNETT	25	18,309	732	16
CALUMET	279	165,165	592	34
CHIPPEWA	85	36,285	427	7
CLARK	74	55,852	755	5
COLUMBIA	808	596,218	738	61
CRAWFORD	156	135,505	869	23
DANE	1,686	1,066,111	632	61
DODGE	811	604,546	745	41
DOOR	73	33,509	459	15
DOUGLAS	6	2,794	466	11
DUNN	190	164,503	866	17
EAU CLAIRE	222	171,615	773	29
FLORENCE	D	D	D	D
FOND DU LAC	1,181	739,932	627	74
FOREST	D	D	D	D
GRANT	747	448,649	601	36
GREEN	210	153,556	731	18
GREEN LAKE	250	183,897	736	45
IOWA	962	827,055	860	84
IRON	D	D	D	D
JACKSON	45	36,633	814	8
JEFFERSON	936	633,779	677	74
JUNEAU	51	44,745	877	11
KENOSHA	30	13,013	434	13
KEWAUNEE	632	397,367	629	75
LA CROSSE	274	260,860	952	49
LAFAYETTE	524	446,351	852	48
LANGLADE	213	130,432	612	63
LINCOLN	10	7,814	781	4
MANITOWOC	799	567,457	710	64
MARATHON	364	271,387	746	19
MARINETTE	21	14,083	671	6
MARQUETTE	38	38,477	1,013	13
MILWAUKEE	22	8,235	374	17
MONROE	88	66,173	752	8
OCONTO	29	15,754	543	4

**TABLE 1 (continue)**  
**FARMLAND PRESERVATION CREDIT BY COUNTY, 2004**  
**(2003 Property Tax Year)**

County	Number of Claims	Amount of Credit (\$)	Average Credit (\$)	Participation Rate (1) (%)
ONEIDA	D	D	D	D
OUTAGAMIE	346	\$193,810	\$560	30%
OZAUCKEE	179	120,753	675	52
PEPIN	91	68,778	756	23
PIERCE	158	146,304	926	17
POLK	84	62,449	743	11
PORTAGE	109	81,831	751	15
PRICE	17	13,166	774	12
RACINE	41	21,870	533	9
RICHLAND	474	410,322	866	63
ROCK	881	579,187	657	70
RUSK	46	33,539	729	13
ST. CROIX	265	180,720	682	27
SAUK	561	518,648	925	43
SAWYER	7	7,994	1,142	9
SHAWANO	374	289,944	775	30
SHEBOYGAN	637	376,320	591	65
TAYLOR	31	35,474	1,144	5
TREMPEALEAU	334	244,597	732	28
VERNON	277	260,726	941	22
VILAS	D	D	D	D
WALWORTH	496	324,004	653	61
WASHBURN	10	9,718	972	6
WASHINGTON	127	77,962	614	17
WAUKESHA	114	62,304	547	28
WAUPACA	95	61,992	653	11
WAUSHARA	36	27,629	767	9
WINNEBAGO	158	85,532	541	21
WOOD	34	22,047	648	4
OTHER (2)	225	326,315	1,450	49
Total Individuals	19,477	\$14,051,800	\$721	36%
Total Corporations	NA	\$306,952	NA	NA
Total (Indiv. + Corp.)	NA	\$14,358,752	NA	NA

Notes:

Data on number of claims and credit amount for individuals are from tax returns processed between July 1, 2003 and June 30, 2004. The data are based on county of claimant, which may not be the same as the county in which the farmland is located.

(D) Data for counties with 5 or fewer claimants are not disclosed; however, data for these counties are included in the state totals.

(NA) Not Available

(1) Estimated participation rate is the number of Farmland Preservation Credit claimants in the county as a percentage of the number of Farmland Tax Relief claimants in the county as shown in Table 2.

(2) Includes credits on returns for which no county is specified and out-of-state returns.

**TABLE 2**  
**FARMLAND TAX RELIEF CREDIT BY COUNTY, 2004**  
**(2003 Property Tax Year)**

Credit	Number of Claims	Amount of Credit (\$)	Average Credit (\$)
ADAMS	208	\$81,999	\$394
ASHLAND	70	17,059	244
BARRON	1,040	209,236	201
BAYFIELD	121	33,849	280
BROWN	1,105	167,059	151
BUFFALO	808	319,279	395
BURNETT	161	34,195	212
CALUMET	821	120,888	147
CHIPPEWA	1,211	263,071	217
CLARK	1,639	281,752	172
COLUMBIA	1,330	323,820	243
CRAWFORD	667	156,092	234
DANE	2,749	726,876	264
DODGE	1,974	426,129	216
DOOR	487	75,961	156
DOUGLAS	56	12,063	215
DUNN	1,114	311,722	280
EAU CLAIRE	754	157,380	209
FLORENCE	20	6,277	314
FOND DU LAC	1,605	276,247	172
FOREST	45	9,604	213
GRANT	2,058	402,652	196
GREEN	1,176	282,096	240
GREEN LAKE	554	127,303	230
IOWA	1,152	297,264	258
IRON	D	D	D
JACKSON	544	193,574	356
JEFFERSON	1,263	261,377	207
JUNEAU	482	136,489	283
KENOSHA	240	68,438	285
KEWAUNEE	841	131,800	157
LA CROSSE	554	183,377	331
LAFAYETTE	1,081	280,042	259
LANGLADE	339	80,487	237
LINCOLN	241	69,425	288
MANITOWOC	1,258	206,831	164
MARATHON	1,953	422,137	216
MARINETTE	340	79,311	233
MARQUETTE	285	107,617	378
MILWAUKEE	133	30,407	229
MONROE	1,059	278,260	263
OCONTO	744	141,494	190

**TABLE 2 (continued)**  
**FARMLAND TAX RELIEF CREDIT BY COUNTY, 2004**  
**(2003 Property Tax Year)**

County	Number of Claims	Amount of Credit (\$)	Average Credit (\$)
ONEIDA	25	\$7,722	\$309
OUTAGAMIE	1,165	174,091	149
OZAUKEE	347	83,180	240
PEPIN	399	119,365	299
PIERCE	924	241,732	262
POLK	780	177,289	227
PORTAGE	721	205,084	284
PRICE	147	35,179	239
RACINE	449	107,274	239
RICHLAND	752	200,699	267
ROCK	1,259	276,687	220
RUSK	363	61,274	169
ST. CROIX	987	211,001	214
SAUK	1320	395,374	300
SAWYER	77	22,773	296
SHAWANO	1,241	254,110	205
SHEBOYGAN	979	160,089	164
TAYLOR	611	158,535	259
TREMPEALEAU	1,201	298,911	249
VERNON	1,266	292,481	231
VILAS	25	7,492	300
WALWORTH	814	204,382	251
WASHBURN	154	36,730	239
WASHINGTON	758	173,388	229
WAUKESHA	412	107,054	260
WAUPACA	876	192,217	219
WAUSHARA	392	122,393	312
WINNEBAGO	738	138,147	187
WOOD	818	175,873	215
MENOMINEE	D	D	D
OTHER*	462	110,180	238
Total Individuals	54,757	\$12,544,335	\$229
Total Corporations	NA	\$557,727	NA
Total (Indiv. + Corp.)	NA	\$13,102,062	NA

**NOTES:**

Data on number of claims and credit amount for individuals are from tax returns processed between July 1, 2003 and June 30, 2004.

The data are based on county of claimant, which may not be the same as the county in which the farmland is located.

\* Includes credits on returns for which no county is specified and out of state returns.

(D) Data for those counties with five or fewer claimants are not discharged; however, data for these counties are included in the state totals.

NA) Not Available.